

表3-16. 營業稅稅源  
(1)營利事業營業家數—按行業別分

單位：家

年底別及地區別 End of CY & Region	總計 Grand Total	農、林、 漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石 採取業 Mining & Quarrying	製造業 Manufacturing
92年底 2003	1,108,629	15,237	1,268	131,923
93年底 2004	1,141,167	15,285	1,277	132,475
94年底 2005	1,180,235	14,578	1,291	131,970
95年底 2006	1,189,878	12,616	1,317	130,685
96年底 2007	1,187,929	12,631	1,339	128,964
<b>台北市 Taipei City</b>	<b>196,736</b>	<b>251</b>	<b>91</b>	<b>6,159</b>
<b>高雄市 Kaohsiung City</b>	<b>89,410</b>	<b>4,818</b>	<b>40</b>	<b>2,800</b>
<b>台灣省 Taiwan Province</b>	<b>890,799</b>	<b>7,525</b>	<b>1,199</b>	<b>119,802</b>
台北縣 Taipei County	184,590	1,435	76	27,611
宜蘭縣 Yilan County	24,937	2,308	197	1,996
桃園縣 Taoyuan County	86,319	408	62	10,474
新竹縣 Hsinchu County	20,504	88	50	2,394
苗栗縣 Miaoli County	23,844	122	101	2,854
台中縣 Taichung County	81,640	191	81	23,547
彰化縣 Changhua County	63,373	278	27	16,387
南投縣 Nantou County	22,319	205	61	1,584
雲林縣 Yunlin County	26,274	193	42	1,612
嘉義縣 Chiayi County	18,695	103	11	1,933
台南縣 Tainan County	47,737	227	25	7,554
高雄縣 Kaohsiung County	53,225	537	68	5,071
屏東縣 Pingtung County	33,702	679	42	1,616
台東縣 Taitung County	10,695	95	82	195
花蓮縣 Hualien County	17,617	201	213	543
澎湖縣 Penghu County	5,582	18	11	267
基隆市 Keelung City	17,004	31	10	573
新竹市 Hsinchu City	22,016	228	13	2,377
台中市 Taichung City	67,834	57	15	5,727
嘉義市 Chiayi City	16,264	37	4	961
台南市 Tainan City	46,628	84	8	4,526
<b>福建省 Fuchien Province</b>	<b>10,984</b>	<b>37</b>	<b>9</b>	<b>203</b>
金門縣 Kinmen County	10,145	34	9	175
連江縣 Lienchiang County	839	3	—	28

資料來源：財稅資料中心。

說明：自92年（含）起改採「中華民國稅務行業標準分類（第5次修訂）」。

Table 3-16. Sources of Business Tax  
(1) Number of Business Units — by Industries

Unit : Unit

水電燃氣業 Electricity, Gas & Water	營 造 業 Construction	批發及零售業 Trade	住宿及餐飲業 Accommodation and Eating-Drinking Places	運輸、倉儲及通信業 Transportation, Storage and Communication
688	70,544	588,791	75,372	33,110
663	74,012	605,914	81,831	31,469
649	80,281	624,940	91,306	31,483
643	84,797	624,882	95,443	31,211
655	86,466	620,689	98,326	30,871
<b>64</b>	<b>8,926</b>	<b>112,233</b>	<b>15,342</b>	<b>5,659</b>
<b>54</b>	<b>6,972</b>	<b>47,027</b>	<b>8,532</b>	<b>3,646</b>
<b>531</b>	<b>70,133</b>	<b>452,792</b>	<b>73,884</b>	<b>21,293</b>
80	16,058	94,180	10,741	6,072
14	1,900	11,962	2,081	745
43	7,427	45,469	6,368	1,928
12	2,224	9,664	1,955	329
23	2,346	11,639	2,382	469
35	6,424	33,937	5,261	1,561
37	3,534	29,245	4,007	868
16	1,906	11,879	2,402	478
21	2,562	15,381	1,776	630
11	1,801	9,992	1,452	684
33	3,371	24,235	4,112	719
34	5,093	28,209	4,999	1,249
75	2,447	18,491	3,478	771
11	609	6,078	1,640	169
15	1,679	9,325	2,420	368
3	322	3,091	680	356
13	1,540	8,545	2,174	1,262
11	1,791	10,644	2,188	327
27	4,242	36,506	6,129	1,182
7	897	9,100	1,708	492
10	1,960	25,220	5,931	634
<b>6</b>	<b>435</b>	<b>8,637</b>	<b>568</b>	<b>273</b>
4	344	8,381	410	172
2	91	256	158	101

Source : Financial Data Center, Ministry of Finance.

Explanation : Since 2003, the figures have been reclassified based on the fifth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

表3-16. 營業稅稅源(續1)  
(1)營利事業營業家數—按行業別分

單位:家

年底別及地區別	金融及保險業	不動產及租賃業	專業、科學及技術服務業	教育服務業
End of CY & Region	Finance and Insurance	Real Estate and Rental and Leasing	Professional, Scientific and Technical Services	Educational Services
92年底 2003	16,308	21,413	40,182	189
93年底 2004	17,326	23,287	41,761	253
94年底 2005	17,970	24,825	43,022	297
95年底 2006	18,347	25,981	42,807	366
96年底 2007	18,981	26,631	43,046	460
<b>台北市 Taipei City</b>	<b>7,638</b>	<b>5,344</b>	<b>16,431</b>	<b>116</b>
<b>高雄市 Kaohsiung City</b>	<b>1,648</b>	<b>1,832</b>	<b>2,829</b>	<b>71</b>
<b>台灣省 Taiwan Province</b>	<b>9,670</b>	<b>19,376</b>	<b>23,677</b>	<b>273</b>
台北縣 Taipei County	2,103	3,871	6,619	59
宜蘭縣 Yilan County	132	676	486	4
桃園縣 Taoyuan County	995	2,288	2,607	23
新竹縣 Hsinchu County	284	627	566	4
苗栗縣 Miaoli County	170	519	416	2
台中縣 Taichung County	616	1,424	1,499	18
彰化縣 Changhua County	603	890	974	21
南投縣 Nantou County	167	726	394	6
雲林縣 Yunlin County	223	442	377	3
嘉義縣 Chiayi County	89	334	213	1
台南縣 Tainan County	459	791	817	12
高雄縣 Kaohsiung County	406	804	835	11
屏東縣 Pingtung County	265	577	505	7
台東縣 Taitung County	88	321	202	3
花蓮縣 Hualien County	132	477	325	2
澎湖縣 Penghu County	35	205	45	2
基隆市 Keelung City	129	312	453	2
新竹市 Hsinchu City	506	574	830	10
台中市 Taichung City	1,231	2,135	3,774	48
嘉義市 Chiayi City	223	442	432	6
台南市 Tainan City	814	941	1,308	29
<b>福建省 Fuchien Province</b>	<b>25</b>	<b>79</b>	<b>109</b>	<b>—</b>
金門縣 Kinmen County	23	69	96	—
連江縣 Lienchiang County	2	10	13	—

Table 3-16. Sources of Business Tax (Cont.1)

(1) Number of Business Units — by Industries

Unit : Unit

醫療保健及社會福利服務業 Health Care and Social Welfare Services	文化、運動及休閒服務業 Cultural, Sporting and Recreational Services	其他服務業 Other Services	公共行政業 Public Administration	其他不能歸類之行業 Activities Not Adequately Defined
350	23,873	73,864	26	15,491
364	25,154	77,791	27	12,278
362	25,960	84,102	23	7,176
360	28,389	86,462	25	5,547
368	25,741	88,150	22	4,589
<b>104</b>	<b>5,617</b>	<b>11,096</b>	<b>5</b>	<b>1,660</b>
<b>46</b>	<b>1,783</b>	<b>7,311</b>	—	<b>1</b>
<b>216</b>	<b>18,146</b>	<b>69,341</b>	<b>17</b>	<b>2,924</b>
42	3,169	10,201	4	2,269
8	465	1,953	—	10
12	1,488	6,563	2	162
9	413	1,885	—	—
5	554	2,238	—	4
6	1,168	5,819	2	51
19	1,110	5,120	2	251
17	632	1,835	1	10
2	614	2,387	—	9
5	353	1,707	—	6
15	1,218	4,138	3	8
9	1,439	4,448	—	13
7	1,253	3,470	1	18
5	294	898	—	5
7	456	1,453	—	1
1	144	395	1	6
4	377	1,576	—	3
5	429	2,027	1	55
19	1,388	5,324	—	30
6	403	1,544	—	2
13	779	4,360	—	11
<b>2</b>	<b>195</b>	<b>402</b>	—	<b>4</b>
2	112	314	—	—
—	83	88	—	4

表3-16. 營業稅稅源(續2)  
(1)營利事業營業家數—按行業別分

單位:家

年底別及地區別 End of CY & Region	總計 Grand Total	農、林、 漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石 採取業 Mining and Quarrying	製造業 Manufacturing
97年底 2008	1,178,882	12,098	1,322	129,956
98年底 2009	1,186,308	12,191	1,281	128,458
<b>台北市 Taipei City</b>	<b>196,924</b>	<b>247</b>	<b>94</b>	<b>6,436</b>
<b>高雄市 Kaohsiung City</b>	<b>88,998</b>	<b>4,633</b>	<b>39</b>	<b>3,394</b>
<b>台灣省 Taiwan Province</b>	<b>891,313</b>	<b>7,282</b>	<b>1,140</b>	<b>118,420</b>
台北縣 Taipei County	185,467	1,415	74	27,037
宜蘭縣 Yilan County	24,647	2,180	197	2,063
桃園縣 Taoyuan County	87,384	405	59	10,517
新竹縣 Hsinchu County	20,880	87	43	2,397
苗栗縣 Miaoli County	23,405	126	84	2,834
台中縣 Taichung County	81,635	203	76	22,735
彰化縣 Changhua County	62,837	319	28	16,085
南投縣 Nantou County	21,961	233	50	1,589
雲林縣 Yunlin County	26,285	179	42	1,741
嘉義縣 Chiayi County	18,292	134	9	1,909
台南縣 Tainan County	47,484	243	24	7,567
高雄縣 Kaohsiung County	53,389	343	69	5,281
屏東縣 Pingtung County	33,270	691	45	1,625
台東縣 Taitung County	10,838	121	70	245
花蓮縣 Hualien County	17,591	168	208	586
澎湖縣 Penghu County	5,669	20	7	251
基隆市 Keelung City	16,673	24	10	636
新竹市 Hsinchu City	22,263	226	15	2,342
台中市 Taichung City	69,186	51	20	5,654
嘉義市 Chiayi City	15,615	37	2	899
台南市 Tainan City	46,542	77	8	4,427
<b>福建省 Fuchien Province</b>	<b>9,073</b>	<b>29</b>	<b>8</b>	<b>208</b>
金門縣 Kinmen County	8,253	26	8	179
連江縣 Lienchiang County	820	3	—	29

說明：自97年(含)起改採「中華民國稅務行業標準分類(第6次修訂)」。

Table 3-16. Sources of Business Tax (Cont.2)

(1) Number of Business Units — by Industries

Unit : Unit

電力及燃 氣供應業 Electricity and Gas Supply	用水供應及 污染整治業 Water Supply and Remediation Services	營 造 業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Services	資訊及通訊 傳播業 Information and Communication
370	6,585	84,563	616,187	30,426	99,722	14,352
393	6,557	85,100	616,414	30,403	104,157	14,574
<b>58</b>	<b>623</b>	<b>8,917</b>	<b>111,471</b>	<b>5,382</b>	<b>16,209</b>	<b>6,518</b>
<b>22</b>	<b>463</b>	<b>6,339</b>	<b>46,211</b>	<b>3,605</b>	<b>8,980</b>	<b>758</b>
<b>309</b>	<b>5,454</b>	<b>69,334</b>	<b>452,026</b>	<b>21,162</b>	<b>78,416</b>	<b>7,266</b>
64	904	16,419	95,602	6,590	11,625	2,445
14	91	1,980	11,662	707	2,218	115
26	662	7,406	45,859	1,946	6,585	747
6	153	2,116	9,945	340	2,041	173
11	196	2,247	11,306	431	2,443	136
30	526	6,301	34,311	1,544	5,671	423
24	343	3,427	29,146	833	4,228	277
11	116	1,919	11,604	467	2,442	104
8	240	2,434	15,233	572	1,956	117
5	167	1,711	9,639	699	1,486	50
21	278	3,207	23,687	698	4,595	245
23	511	4,793	27,908	1,210	5,455	213
10	301	2,465	17,978	739	3,678	160
7	66	636	5,992	145	1,738	79
10	98	1,662	9,101	341	2,596	100
1	17	345	3,081	310	757	34
8	105	1,516	8,332	1,241	2,143	122
8	151	1,728	10,790	325	2,318	294
12	251	4,239	37,186	1,105	6,501	985
3	62	867	8,593	397	1,795	112
7	216	1,916	25,071	522	6,145	335
<b>4</b>	<b>17</b>	<b>510</b>	<b>6,706</b>	<b>254</b>	<b>552</b>	<b>32</b>
3	16	424	6,438	164	389	25
1	1	86	268	90	163	7

Explanation : Since 2008, the figures have been reclassified based on the sixth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

表3-16. 營業稅稅源(續3)  
(1)營利事業營業家數—按行業別分

單位:家

年底別及地區別	金融及保險業	不動產業	專業、科學及 技術服務業	支援服務業
End of CY & Region	Finance and Insurance	Real Estate	Professional, Scientific and Technical Services	Support Services
97年底 2008	22,163	18,563	32,605	24,978
98年底 2009	22,516	19,196	33,122	25,420
<b>台北市 Taipei City</b>	<b>9,623</b>	<b>5,164</b>	<b>11,510</b>	<b>4,111</b>
<b>高雄市 Kaohsiung City</b>	<b>1,835</b>	<b>1,487</b>	<b>2,329</b>	<b>1,979</b>
<b>台灣省 Taiwan Province</b>	<b>11,030</b>	<b>12,504</b>	<b>19,191</b>	<b>19,163</b>
台北縣 Taipei County	2,554	2,975	5,097	3,186
宜蘭縣 Yilan County	146	320	449	536
桃園縣 Taoyuan County	1,196	1,535	2,066	2,329
新竹縣 Hsinchu County	339	413	486	529
苗栗縣 Miaoli County	187	297	326	596
台中縣 Taichung County	678	855	1,314	1,551
彰化縣 Changhua County	638	514	801	866
南投縣 Nantou County	169	236	379	661
雲林縣 Yunlin County	239	261	309	472
嘉義縣 Chiayi County	94	118	222	460
台南縣 Tainan County	496	451	645	989
高雄縣 Kaohsiung County	457	440	694	992
屏東縣 Pingtung County	264	324	490	710
台東縣 Taitung County	82	114	135	365
花蓮縣 Hualien County	130	251	279	526
澎湖縣 Penghu County	33	70	38	274
基隆市 Keelung City	143	165	313	397
新竹市 Hsinchu City	591	464	588	589
台中市 Taichung City	1,498	1,788	2,974	1,785
嘉義市 Chiayi City	229	269	343	413
台南市 Tainan City	867	644	1,243	937
<b>福建省 Fuchien Province</b>	<b>28</b>	<b>41</b>	<b>92</b>	<b>167</b>
金門縣 Kinmen County	26	41	76	125
連江縣 Lienchiang County	2	—	16	42

Table 3-16. Sources of Business Tax (Cont.3)

(1) Number of Business Units — by Industries

Unit : Unit

公共行政及國防； 強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育服務業 Education	醫療保健及社 會工作服務業 Human Health and Social Work Services	藝術、娛樂及 休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services	其他不能 歸類之行業 Activities Not Adequately Defined
23	622	337	20,365	63,645	—
22	870	360	20,242	65,032	—
4	<b>206</b>	<b>111</b>	<b>2,689</b>	<b>7,551</b>	—
—	<b>129</b>	<b>40</b>	<b>1,365</b>	<b>5,390</b>	—
<b>18</b>	<b>534</b>	<b>207</b>	<b>16,011</b>	<b>51,846</b>	—
4	119	42	2,525	6,790	—
—	15	5	459	1,490	—
2	56	17	1,436	4,535	—
—	13	10	423	1,366	—
1	4	6	538	1,636	—
2	30	8	1,013	4,364	—
2	35	14	1,042	4,215	—
1	15	15	579	1,371	—
—	7	5	603	1,867	—
—	6	—	348	1,235	—
3	20	10	1,043	3,262	—
1	34	8	1,288	3,669	—
1	12	9	1,104	2,664	—
—	8	3	318	714	—
—	7	6	408	1,114	—
1	3	1	116	310	—
—	2	6	327	1,183	—
—	23	7	374	1,430	—
—	69	19	1,051	3,998	—
—	7	4	349	1,234	—
—	49	12	667	3,399	—
—	<b>1</b>	<b>2</b>	<b>177</b>	<b>245</b>	—
—	1	2	108	202	—
—	—	—	69	43	—

表3-16. 營業稅稅源(續4)  
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年別及地區別 CY & Region		總計 Grand Total	農、林、 漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石 採取業 Mining & Quarrying	製造業 Manufacturing
92年	2003	27,365,282,945	27,289,752	38,530,992	9,011,219,794
93年	2004	32,002,921,345	33,510,776	44,850,301	11,056,296,930
94年	2005	34,334,324,939	34,082,046	51,989,986	11,195,077,511
95年	2006	34,604,714,544	32,848,308	53,702,085	12,045,201,510
96年	2007	36,066,701,872	33,761,329	53,931,272	13,300,433,420
<b>台北市</b>	<b>Taipei City</b>	<b>12,694,160,402</b>	<b>3,979,719</b>	<b>4,837,905</b>	<b>1,801,563,052</b>
<b>高雄市</b>	<b>Kaohsiung City</b>	<b>2,360,143,263</b>	<b>5,366,732</b>	<b>801,062</b>	<b>970,242,310</b>
<b>台灣省</b>	<b>Taiwan Province</b>	<b>20,977,392,717</b>	<b>24,355,710</b>	<b>47,100,135</b>	<b>10,519,220,469</b>
台北縣	Taipei County	4,077,630,403	1,009,753	4,345,688	1,494,789,138
宜蘭縣	Yilan County	213,198,753	1,020,586	6,136,216	56,658,834
桃園縣	Taoyuan County	3,062,974,192	875,234	1,743,760	1,480,544,601
新竹縣	Hsinchu County	874,978,861	337,321	1,060,510	573,357,572
苗栗縣	Miaoli County	512,173,024	6,085,591	2,634,915	260,182,457
台中縣	Taichung County	1,474,485,289	1,067,550	3,398,955	887,210,309
彰化縣	Changhua County	1,133,195,246	1,488,576	250,397	675,298,479
南投縣	Nantou County	227,470,354	1,327,937	1,109,930	97,998,981
雲林縣	Yunlin County	1,403,313,837	667,167	840,932	1,191,196,378
嘉義縣	Chiayi County	237,479,961	728,188	836,789	126,117,740
台南縣	Tainan County	1,609,785,990	5,833,128	191,188	1,113,741,606
高雄縣	Kaohsiung County	1,475,664,308	697,259	6,275,701	846,460,216
屏東縣	Pingtung County	292,437,119	1,218,600	852,470	81,192,352
台東縣	Taitung County	51,810,044	390,072	996,269	2,914,600
花蓮縣	Hualien County	150,396,687	505,738	6,133,509	19,732,910
澎湖縣	Penghu County	21,974,676	197,798	3,194,517	349,579
基隆市	Keelung City	173,817,138	117,201	5,913,327	28,699,934
新竹市	Hsinchu City	1,610,819,341	80,035	226,417	1,134,422,177
台中市	Taichung City	1,501,560,417	444,831	823,101	245,868,800
嘉義市	Chiayi City	190,988,827	67,574	53,184	26,534,571
台南市	Tainan City	681,238,250	195,571	82,361	175,949,234
<b>福建省</b>	<b>Fuchien Province</b>	<b>35,005,489</b>	<b>59,167</b>	<b>1,192,170</b>	<b>9,407,589</b>
金門縣	Kinmen County	31,085,824	52,765	1,192,170	8,953,295
連江縣	Lienchiang County	3,919,664	6,402	—	454,294

資料來源：財稅資料中心。

說明：自92年(含)起改採「中華民國稅務行業標準分類(第5次修訂)」。

Table 3-16. Sources of Business Tax (Cont.4)

(2) Amount of Business Sales — by Industries

Unit : NT\$ 1,000

水電燃氣業	營 造 業	批發及零售業	住宿及餐飲業	運輸、倉儲及通信業
Electricity, Gas & Water	Construction	Trade	Accommodation and Eating-Drinking Places	Transportation, Storage and Communication
382,005,634	1,388,659,487	10,050,797,466	234,844,755	1,225,409,253
452,235,723	1,679,119,494	11,726,783,042	274,528,787	1,169,078,378
489,002,925	1,768,238,398	12,348,128,323	298,706,859	1,335,422,502
567,878,995	1,790,149,318	12,055,690,905	321,757,622	1,279,394,390
622,580,283	1,843,747,437	12,536,304,736	323,756,844	1,275,813,408
<b>73,469,352</b>	<b>581,929,751</b>	<b>5,214,627,269</b>	<b>112,514,946</b>	<b>654,641,610</b>
<b>33,665,728</b>	<b>160,768,540</b>	<b>833,389,118</b>	<b>26,318,248</b>	<b>123,681,609</b>
<b>514,548,450</b>	<b>1,096,696,043</b>	<b>6,474,841,621</b>	<b>184,173,921</b>	<b>494,260,702</b>
37,895,448	289,812,800	1,649,486,683	29,640,690	113,135,794
580,551	28,040,422	84,317,720	5,312,099	11,713,471
78,562,554	137,007,220	1,027,056,798	24,748,915	98,826,043
10,322,962	31,335,827	167,480,569	4,775,505	6,240,573
38,727,745	23,519,447	146,204,147	3,512,121	9,459,477
5,386,462	78,463,670	376,062,374	10,339,755	31,540,628
27,510,177	34,692,897	315,324,603	6,194,650	18,298,466
11,041,861	15,888,737	67,084,725	5,890,447	7,334,248
21,427,615	36,325,163	110,366,084	2,665,601	14,068,290
7,954,697	14,568,653	65,746,176	2,073,820	5,081,151
23,303,838	53,547,844	332,236,473	6,965,732	11,564,875
55,759,369	73,572,051	406,039,195	6,410,167	26,525,248
10,431,058	22,389,457	130,573,757	6,931,829	8,437,696
2,223,178	5,923,172	23,809,402	3,047,836	5,101,462
20,587,478	14,675,887	56,450,831	6,562,926	8,111,604
983,066	2,759,857	8,271,915	1,149,481	2,162,474
9,371,610	13,413,159	49,737,449	3,760,178	45,328,099
45,329,329	45,732,618	240,443,361	8,589,022	14,888,343
63,746,099	126,557,429	782,243,703	26,728,317	37,100,827
7,531,281	14,332,508	100,328,744	6,145,211	9,334,787
35,872,071	34,137,224	335,576,911	12,729,620	10,007,148
<b>896,754</b>	<b>4,353,103</b>	<b>13,446,728</b>	<b>749,729</b>	<b>3,229,487</b>
709,790	3,277,229	12,545,106	597,203	2,253,148
186,964	1,075,874	901,622	152,525	976,339

Source : Financial Data Center, Ministry of Finance.

Explanation : Since 2003, the figures have been reclassified based on the fifth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

表3-16. 營業稅稅源(續5)  
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年別及地區別		金融及保險業	不動產及租賃業	專業、科學及 技術服務業	教育服務業
CY & Region		Finance and Insurance	Real Estate and Rental and Leasing	Professional, Scientific and Technical Services	Educational Services
92年	2003	1,978,633,870	526,030,883	802,558,958	2,410,952
93年	2004	2,627,232,786	603,904,678	864,941,130	2,720,807
94年	2005	4,161,351,173	684,384,909	873,496,402	4,114,440
95年	2006	3,781,602,519	798,582,290	909,385,106	4,026,402
96年	2007	3,313,677,618	891,282,626	965,511,917	4,196,081
<b>台北市</b>	<b>Taipei City</b>	<b>2,769,877,140</b>	<b>430,411,274</b>	<b>646,620,987</b>	<b>1,568,195</b>
<b>高雄市</b>	<b>Kaohsiung City</b>	<b>79,052,922</b>	<b>58,742,173</b>	<b>22,125,625</b>	<b>433,830</b>
<b>台灣省</b>	<b>Taiwan Province</b>	<b>464,379,363</b>	<b>401,788,554</b>	<b>296,560,526</b>	<b>2,193,758</b>
台北縣	Taipei County	103,810,814	117,868,693	85,557,879	571,807
宜蘭縣	Yilan County	8,008,819	4,188,846	1,451,781	14,411
桃園縣	Taoyuan County	54,943,356	54,629,817	39,549,844	493,618
新竹縣	Hsinchu County	8,168,417	13,147,328	47,321,554	1,581
苗栗縣	Miaoli County	7,120,099	5,348,497	1,342,141	15,812
台中縣	Taichung County	23,978,621	20,705,404	8,477,159	96,624
彰化縣	Changhua County	20,750,597	9,976,131	3,429,772	111,467
南投縣	Nantou County	8,547,655	3,487,578	1,120,421	31,537
雲林縣	Yunlin County	10,588,334	4,385,943	1,402,516	10,099
嘉義縣	Chiayi County	4,621,328	2,815,132	640,394	662
台南縣	Tainan County	16,479,232	13,038,756	11,406,059	86,382
高雄縣	Kaohsiung County	14,973,841	11,833,410	2,938,225	112,277
屏東縣	Pingtung County	10,803,829	3,830,040	1,248,600	24,949
台東縣	Taitung County	3,120,048	1,590,641	444,220	20,193
花蓮縣	Hualien County	6,423,055	5,083,083	1,073,249	5,542
澎湖縣	Penghu County	1,277,799	693,317	65,472	603
基隆市	Keelung City	7,737,244	3,025,236	1,394,873	1,181
新竹市	Hsinchu City	34,540,942	24,628,081	47,758,048	185,178
台中市	Taichung City	72,981,672	80,396,870	31,402,482	230,045
嘉義市	Chiayi City	9,804,261	5,741,227	3,018,171	38,955
台南市	Tainan City	35,699,403	15,374,524	5,517,667	140,835
<b>福建省</b>	<b>Fuchien Province</b>	<b>368,194</b>	<b>340,624</b>	<b>204,778</b>	<b>298</b>
金門縣	Kinmen County	355,360	336,379	191,178	298
連江縣	Lienchiang County	12,833	4,245	13,600	—

Table 3-16. Sources of Business Tax (Cont.5)

(2) Amount of Business Sales — by Industries

Unit : NT\$ 1,000

醫療保健及社會福利服務業 Health Care and Social Welfare Services	文化、運動及休閒服務業 Cultural, Sporting and Recreational Services	其他服務業 Other Services	公共行政業 Public Administration	其他不能歸類之行業 Activities Not Adequately Defined
8,769,919	250,279,894	413,363,520	269,584	1,024,208,233
6,215,542	271,662,905	565,289,795	367,172	624,183,098
5,141,175	268,311,485	470,432,946	601,150	345,842,711
2,387,354	259,799,821	488,602,417	3,640,939	210,064,564
2,544,538	267,314,397	453,518,992	629,946	177,697,028
<b>1,479,771</b>	<b>165,781,447</b>	<b>147,247,678</b>	<b>16,020</b>	<b>83,594,284</b>
<b>75,672</b>	<b>13,390,040</b>	<b>31,423,401</b>	—	<b>666,254</b>
<b>987,099</b>	<b>87,925,541</b>	<b>274,311,088</b>	<b>613,926</b>	<b>93,435,810</b>
152,632	22,366,921	58,298,062	545,909	68,341,691
4,701	751,905	4,856,436	1,000	140,956
31,753	9,726,439	45,232,956	10,754	8,990,529
33,773	2,500,084	8,855,390	—	39,894
3,321	2,059,169	5,770,589	—	187,497
180,455	5,319,441	20,410,343	30,299	1,817,240
25,752	2,511,271	14,098,758	1,549	3,231,706
13,668	2,055,817	3,853,766	12	683,034
1,723	3,074,305	5,893,928	—	399,760
3,991	1,173,011	4,959,816	—	158,413
9,769	4,342,689	16,717,406	8,343	312,672
254,373	4,517,742	17,242,962	—	2,052,271
8,043	3,216,625	8,670,715	—	2,607,097
20,128	624,741	1,431,683	—	152,399
57,702	1,935,416	3,032,982	—	24,777
—	365,952	475,818	16,060	10,966
5,142	1,552,203	3,728,434	—	31,868
25,337	2,985,061	10,464,256	—	521,137
74,493	9,927,539	22,315,523	—	718,685
6,526	2,148,969	3,690,659	—	2,212,200
73,816	4,770,241	14,310,605	—	801,018
<b>1,996</b>	<b>217,368</b>	<b>536,824</b>	—	<b>679</b>
1,996	152,259	467,160	—	487
—	65,108	69,665	—	192

表3-16. 營業稅稅源(續6)  
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年別及地區別		總計	農、林、 漁、牧業	礦業及土石 採取業	製 造 業
CY & Region		Grand Total	Agriculture, Forestry, Fishing & Animal Husbandry	Mining and Quarrying	Manufacturing
97年	2008	35,409,928,840	30,436,081	59,117,232	13,111,205,927
98年	2009	30,144,313,620	31,924,853	44,602,248	10,502,912,047
<b>台北市</b>	<b>Taipei City</b>	<b>10,230,307,962</b>	<b>5,776,882</b>	<b>4,652,019</b>	<b>1,395,370,037</b>
<b>高雄市</b>	<b>Kaohsiung City</b>	<b>1,972,597,983</b>	<b>5,031,783</b>	<b>372,176</b>	<b>709,435,438</b>
<b>台灣省</b>	<b>Taiwan Province</b>	<b>17,901,988,766</b>	<b>21,019,555</b>	<b>38,350,659</b>	<b>8,385,409,794</b>
台北縣	Taipei County	3,460,920,900	1,002,198	3,096,664	1,158,638,319
宜蘭縣	Yilan County	206,074,443	1,132,583	5,209,474	53,704,942
桃園縣	Taoyuan County	2,567,296,866	1,236,759	765,134	1,142,815,402
新竹縣	Hsinchu County	755,141,268	431,708	1,255,911	446,905,190
苗栗縣	Miaoli County	470,166,770	3,128,795	1,513,860	253,512,955
台中縣	Taichung County	1,277,188,745	962,664	3,382,292	741,904,457
彰化縣	Changhua County	980,439,779	1,534,817	213,096	524,397,133
南投縣	Nantou County	203,559,993	1,166,770	1,528,156	76,903,490
雲林縣	Yunlin County	1,233,998,248	609,313	902,762	1,007,898,206
嘉義縣	Chiayi County	212,961,708	1,103,276	315,259	103,472,036
台南縣	Tainan County	1,371,239,771	4,246,417	337,703	908,642,883
高雄縣	Kaohsiung County	1,156,243,821	782,712	6,589,008	606,411,584
屏東縣	Pingtung County	275,266,711	1,671,927	1,020,768	73,679,337
台東縣	Taitung County	52,923,113	426,385	1,170,195	2,568,959
花蓮縣	Hualien County	148,691,971	514,493	4,452,950	16,849,211
澎湖縣	Penghu County	21,690,564	60,422	328,953	332,399
基隆市	Keelung City	156,457,368	110,865	4,867,254	28,864,925
新竹市	Hsinchu City	1,284,704,988	85,741	223,893	880,447,933
台中市	Taichung City	1,309,986,476	428,188	1,127,244	183,478,034
嘉義市	Chiayi City	172,182,171	133,055	22,959	22,781,861
台南市	Tainan City	584,853,091	250,467	27,124	151,200,539
<b>福建省</b>	<b>Fuchien Province</b>	<b>39,418,910</b>	<b>96,634</b>	<b>1,227,395</b>	<b>12,696,777</b>
金門縣	Kinmen County	35,596,261	90,342	1,227,395	12,327,713
連江縣	Lienchiang County	3,822,649	6,292	—	369,065

說明：自97年(含)起改採「中華民國稅務行業標準分類(第6次修訂)」。

Table 3-16. Sources of Business Tax (Cont.6)

(2) Amount of Business Sales — by Industries

Unit : NT\$ 1,000

電力及燃氣供應業 Electricity and Gas Supply	用水供應及污染整治業 Water Supply and Remediation Services	營造業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Services	資訊及通訊傳播業 Information and Communication
656,148,109	168,801,807	1,868,470,971	12,438,393,116	1,003,176,107	335,643,759	782,818,881
671,969,399	140,675,221	1,700,693,637	11,094,274,935	861,595,237	330,788,368	771,835,362
<b>70,324,332</b>	<b>27,286,609</b>	<b>548,949,574</b>	<b>4,441,614,811</b>	<b>418,315,216</b>	<b>104,777,060</b>	<b>527,551,987</b>
<b>36,113,095</b>	<b>14,539,308</b>	<b>149,307,853</b>	<b>759,393,694</b>	<b>91,120,440</b>	<b>27,647,312</b>	<b>26,262,222</b>
<b>564,556,078</b>	<b>98,499,777</b>	<b>996,349,850</b>	<b>5,881,753,150</b>	<b>348,985,075</b>	<b>197,553,333</b>	<b>217,265,290</b>
38,740,308	19,737,155	243,543,879	1,497,735,372	83,389,269	33,106,633	73,688,739
219,198	904,973	26,280,697	85,297,837	8,581,634	6,271,010	3,217,300
84,183,528	17,285,770	111,574,540	948,589,249	84,253,618	26,122,643	10,197,384
9,511,747	3,305,502	28,695,826	156,854,053	6,082,426	4,758,981	12,206,120
36,719,907	1,858,985	19,158,629	124,194,544	4,290,350	4,261,342	5,057,329
3,440,479	6,199,387	71,694,376	348,085,371	29,009,589	10,654,414	5,655,452
31,089,737	5,352,652	76,071,174	279,891,476	8,960,730	7,415,166	9,773,671
10,722,085	1,085,107	19,681,737	64,929,307	3,842,648	6,410,369	3,924,819
36,802,257	2,183,962	36,688,378	109,319,613	8,925,600	3,045,232	4,899,192
8,698,205	1,780,691	15,094,810	64,167,402	3,362,069	2,322,158	1,882,550
23,499,445	5,369,445	50,066,374	313,775,866	11,611,811	7,753,154	6,375,102
56,647,819	14,218,810	57,944,096	345,112,589	17,082,219	7,272,805	8,883,340
11,047,927	3,197,994	22,631,436	124,583,152	3,450,025	7,796,002	5,534,412
2,237,001	372,661	7,137,798	24,554,906	3,607,185	3,578,679	1,747,260
29,554,692	780,471	14,146,769	55,195,805	4,717,045	7,230,265	3,043,764
1,036,153	132,829	3,328,080	10,342,679	1,649,017	1,404,629	864,762
9,680,392	1,024,978	11,403,144	48,345,689	29,422,020	3,890,314	5,616,397
50,970,493	2,994,986	29,107,040	197,243,988	5,671,258	8,421,670	20,429,650
70,614,042	5,627,142	112,254,373	704,491,353	19,214,659	27,643,927	25,378,421
7,331,024	767,834	12,956,682	95,386,114	4,224,555	6,334,700	4,883,129
41,809,640	4,318,443	26,890,011	283,656,783	7,637,349	11,859,240	4,006,497
<b>975,894</b>	<b>349,527</b>	<b>6,086,359</b>	<b>11,513,281</b>	<b>3,174,506</b>	<b>810,662</b>	<b>755,863</b>
769,689	339,101	5,151,195	10,404,644	2,471,864	651,352	571,005
206,205	10,426	935,165	1,108,637	702,642	159,310	184,858

Explanation : Since 2008, the figures have been reclassified based on the sixth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

表3-16. 營業稅稅源(續7完)  
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年別及地區別		金融及保險業	不動產業	專業、科學及 技術服務業	支援服務業
CY & Region		Finance and Insurance	Real Estate	Professional, Scientific and Technical Services	Support Services
97年	2008	2,851,984,543	802,226,843	572,844,892	242,931,639
98年	2009	2,168,019,104	755,252,873	561,238,321	234,017,447
<b>台北市</b>	<b>Taipei City</b>	<b>1,767,424,074</b>	<b>385,299,856</b>	<b>330,812,761</b>	<b>119,659,459</b>
<b>高雄市</b>	<b>Kaohsiung City</b>	<b>57,212,902</b>	<b>45,598,807</b>	<b>15,837,678</b>	<b>16,753,140</b>
<b>台灣省</b>	<b>Taiwan Province</b>	<b>343,034,643</b>	<b>324,061,991</b>	<b>214,352,053</b>	<b>97,121,262</b>
台北縣	Taipei County	77,538,869	127,081,671	46,078,761	22,992,230
宜蘭縣	Yilan County	6,495,109	2,257,923	1,352,491	1,674,104
桃園縣	Taoyuan County	42,464,303	37,867,174	26,929,051	13,889,375
新竹縣	Hsinchu County	6,921,672	10,139,721	59,865,393	3,766,532
苗栗縣	Miaoli County	4,944,636	3,900,041	1,214,796	2,219,239
台中縣	Taichung County	17,567,251	14,472,857	6,883,027	5,567,335
彰化縣	Changhua County	14,947,150	5,267,942	2,906,325	4,114,213
南投縣	Nantou County	5,732,781	1,320,889	1,175,008	1,546,255
雲林縣	Yunlin County	7,731,595	3,283,291	1,424,488	1,614,039
嘉義縣	Chiayi County	3,698,714	1,645,408	511,502	1,431,334
台南縣	Tainan County	11,409,425	7,614,043	3,930,067	5,706,448
高雄縣	Kaohsiung County	11,812,386	5,602,827	2,529,350	3,556,044
屏東縣	Pingtung County	8,572,268	2,085,036	1,918,175	1,614,065
台東縣	Taitung County	2,163,092	923,576	329,433	722,256
花蓮縣	Hualien County	4,678,593	1,831,798	926,038	1,656,004
澎湖縣	Penghu County	765,499	494,728	36,305	439,263
基隆市	Keelung City	6,231,944	1,719,522	1,036,640	1,615,684
新竹市	Hsinchu City	24,314,053	21,907,137	27,903,351	5,672,705
台中市	Taichung City	51,830,797	60,683,744	20,841,430	10,507,936
嘉義市	Chiayi City	7,288,926	3,054,460	1,747,807	1,552,632
台南市	Tainan City	25,925,579	10,908,203	4,812,615	5,263,570
<b>福建省</b>	<b>Fuchien Province</b>	<b>347,485</b>	<b>292,219</b>	<b>235,829</b>	<b>483,586</b>
金門縣	Kinmen County	340,515	292,219	219,615	454,226
連江縣	Lienchiang County	6,970	—	16,214	29,360

Table 3-16. Sources of Business Tax (Cont.7 End)

(2) Amount of Business Sales — by Industries

Unit : NT\$ 1,000

公共行政及國防； 強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育服務業 Education	醫療保健及社 會工作服務業 Human Health and Social Work Services	藝術、娛樂及 休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services	其他不能 歸類之行業 Activities Not Adequately Defined
1,112,181	5,242,490	2,814,551	69,021,712	170,775,843	236,762,154
2,563,240	6,121,118	3,460,688	72,198,918	164,486,362	25,684,243
<b>36,985</b>	<b>1,791,515</b>	<b>2,135,665</b>	<b>24,344,068</b>	<b>47,048,495</b>	<b>7,136,558</b>
—	<b>751,719</b>	<b>80,515</b>	<b>4,130,114</b>	<b>12,512,449</b>	<b>497,336</b>
<b>2,526,254</b>	<b>3,577,643</b>	<b>1,242,781</b>	<b>43,582,708</b>	<b>104,700,476</b>	<b>18,046,392</b>
2,198,752	946,012	261,682	6,473,121	17,260,653	7,410,612
—	39,931	2,388	691,846	2,703,887	37,116
619	820,414	34,438	4,644,589	12,711,228	911,649
—	46,575	35,130	1,971,344	2,347,807	39,629
150,185	26,307	30,143	1,112,408	2,538,890	333,429
30,077	143,353	286,916	1,979,802	8,805,336	464,312
895	138,009	24,926	1,367,730	6,497,715	475,222
12	41,027	21,361	1,307,490	2,159,921	60,759
—	18,221	4,185	5,982,119	2,573,232	92,565
—	5,723	660	614,822	2,786,932	68,156
4,778	107,976	5,540	2,098,836	8,426,389	258,071
124,308	179,898	270,020	2,546,589	6,786,329	1,891,089
—	86,056	9,739	1,835,455	4,343,665	189,271
—	21,760	16,529	356,982	958,137	30,319
—	19,742	61,803	1,665,049	1,351,573	15,905
16,629	1,067	—	148,820	307,719	610
—	3,204	14,574	649,522	1,802,243	158,057
—	241,267	5,378	1,155,446	4,030,684	3,878,316
—	405,429	85,448	4,367,853	9,780,817	1,225,639
—	72,899	4,297	932,217	2,683,290	23,728
—	212,774	67,624	1,680,667	3,844,029	481,937
—	<b>240</b>	<b>1,726</b>	<b>142,027</b>	<b>224,942</b>	<b>3,956</b>
—	240	1,726	86,176	193,288	3,956
—	—	—	55,851	31,654	—